



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
HEARTH EMERGENCY SHELTER GRANT (HESG)**

**LYDIA'S HOUSE
CONTRACT #64347
CFDA #14.235**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-HOM15

DATE ISSUED: AUGUST 7, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

FILE COPY

August 7, 2013

Karen Kirk, Executive Director
Lydia's House
P.O. Box 2722
St. Louis, MO 63116

RE: Hearth - Emergency Shelter Grant (HESG) (Project #2013-HOM15)

Dear Ms. Kirk:

Enclosed is a report of the fiscal monitoring review of Lydia's House, a not-for-profit organization, HESG Program, for the period January 1, 2012 through December 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Lydia's House. Fieldwork was completed on June 13, 2013.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Parimal Mehta, Fiscal Manager, DHS
Antoinette Triplett, Manager II – Homeless Services, DHS

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HEARTH - EMERGENCY SOLUTIONS GRANT (HESG)
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INTRODUCTION

Background

Contract Name: Lydia's House

Contract Number: 64347

Contract Period: January 1, 2012 through December 31, 2012

CFDA Number: 14.235

Contract Amount: \$23,230

This contract provided Hearth - Emergency Solutions Grant (HESG) funds to Lydia's House (Agency) to provide transitional and supportive services for abused and battered women and their children.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2012 through December 31, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on June 13, 2013.

Exit Conference

An exit conference was offered to the Agency on August 6, 2013, but the agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, 2012-HOM06, issued September 4, 2012, contained no observations.

A-133 Status

According to a letter received from the Agency dated September 10, 2012, it did not expend \$500,000 or more in federal funds during its last fiscal year ended June 30 2012; therefore, the Agency was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.